

Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2004

	Business-type Activities - Enterprise Funds		
	Consolidated Codes Enforcement Fund	Oakville Health Care Center	Fire Services Fund
Cash flows from operations:			
Receipts from customers	\$ 9,068,532	\$ 12,040,170	\$ 11,929,105
Premiums received	---	---	---
Cash payments to suppliers	(679,202)	(3,805,911)	(820,080)
Cash payments to employees	(7,019,580)	(12,578,866)	(9,888,509)
Claims paid	---	---	---
Net cash provided by (used in) operating activities	<u>1,369,750</u>	<u>(4,344,607)</u>	<u>1,220,516</u>
Cash flows from noncapital financing activities:			
Non operating revenue	---	357,366	---
Transfers from other funds	---	3,097,434	---
Transfers to other funds	(954,000)	(482,351)	(605,000)
Advances from other funds repayment	---	---	(600,000)
Payments to other funds	---	---	---
Payments from other funds	---	---	---
Net cash provided by (used in) noncapital financing activities	<u>(954,000)</u>	<u>2,972,449</u>	<u>(1,205,000)</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets	---	---	---
Proceeds from sale of capital assets	---	1,450,000	---
Capital lease obligation payments	---	(52,704)	---
Interest paid	---	(26,638)	---
Net cash used in capital and related financing activities	<u>---</u>	<u>1,370,658</u>	<u>---</u>
Cash flows from investing activities:			
Interest income	<u>127,591</u>	<u>---</u>	<u>1,304</u>
Net cash provided by (used in) investing activities	<u>127,591</u>	<u>---</u>	<u>1,304</u>
Net increase (decrease) in cash and cash equivalents	543,341	(1,500)	16,820
Cash and cash equivalents, June 30, 2003	<u>12,042,004</u>	<u>1,500</u>	<u>125,713</u>
Cash and cash equivalents, June 30, 2004	<u>\$ 12,585,345</u>	<u>\$ ---</u>	<u>\$ 142,533</u>

The notes to the financial statements are an integral part of this statement.

Corrections Center Fund	Total	Governmental Activities- Internal Service Funds
\$ 33,870,016	\$ 66,907,823	\$ 8,227,625
---	---	59,201,775
(10,376,372)	(15,681,565)	(8,545,493)
(32,853,315)	(62,340,270)	(1,819,538)
---	---	(55,003,128)
<u>(9,359,671)</u>	<u>(11,114,012)</u>	<u>2,061,241</u>
---	357,366	---
10,468,262	13,565,696	2,000,000
(145,372)	(2,186,723)	(215,387)
---	(600,000)	---
(702,984)	(702,984)	---
---	---	---
<u>9,619,906</u>	<u>10,433,355</u>	<u>1,784,613</u>
(260,235)	(260,235)	(46,229)
---	1,450,000	---
---	(52,704)	---
---	(26,638)	---
<u>(260,235)</u>	<u>1,110,423</u>	<u>(46,229)</u>
---	128,895	17,310
<u>---</u>	<u>128,895</u>	<u>17,310</u>
---	558,661	3,816,935
---	12,169,217	18,533,251
<u>\$ ---</u>	<u>\$ 12,727,878</u>	<u>\$ 22,350,186</u>
		(continued)

Proprietary Funds
Statement of Cash Flows (continued)
For the Year Ended June 30, 2004

	Business-type Activities - Enterprise Funds		
	<u>Consolidated Codes Enforcement Fund</u>	<u>Oakville Health Care Center</u>	<u>Fire Services Fund</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating Income (loss)	<u>\$ 907,062</u>	<u>\$ (4,843,699)</u>	<u>\$ 610,209</u>
Adjustments:			
Depreciation	341,484	279,282	253,320
Changes in assets and liabilities:			
Accounts receivable	(15,446)	2,368,610	(90,097)
Accounts payable and accrued liabilities	(2,314)	(1,407,278)	(38,604)
Sick and annual leave payable	43,530	(819,620)	485,688
Deferred revenue	41,695	---	---
Deposits	53,739	---	---
Due from other governmental entities	---	---	---
Claims payable	---	---	---
Inventories	---	78,098	---
Total adjustments	<u>462,688</u>	<u>499,092</u>	<u>610,307</u>
Net cash provided by (used in) operating activities	<u><u>\$ 1,369,750</u></u>	<u><u>\$ (4,344,607)</u></u>	<u><u>\$ 1,220,516</u></u>
Noncash investing, capital, and financing activities:			
Asset acquisition through capital lease/sale of capital lease		\$ (458,212)	\$ 863,307
Loss on sale of capital assets		\$ 1,241,206	

The notes to the financial statements are an integral part of this statement.

Corrections Center Fund	Total	Governmental Activities- Internal Service Funds
<u>\$ (11,135,516)</u>	<u>\$ (14,461,944)</u>	<u>\$ 5,449,338</u>
1,073,234	1,947,320	137,195
717,483	2,980,550	(146,941)
(133,724)	(1,581,920)	(2,664,467)
118,852	(171,550)	(91,043)
---	41,695	83,056
---	53,739	228,113
---	---	(166,513)
---	---	(742,955)
---	78,098	(24,542)
<u>1,775,845</u>	<u>3,347,932</u>	<u>(3,388,097)</u>
<u><u>\$ (9,359,671)</u></u>	<u><u>\$ (11,114,012)</u></u>	<u><u>\$ 2,061,241</u></u>